

FINANCIAL STATEMENT WORKSHOP

Isotope Accounting Changes

June 14, 2006

Germantown, MD

Isotope Accounting Project Purpose

- Produce Isotope Financial Statements
- Have Financial Statements by Office
- Update unobligated carryover balance from FY05
- Record collections of advances and transfers accurately

Accounting Changes

- Split out inventory accounts between Stable Isotopes and Radioisotopes
- SGLs 15260100 and 15270100 are now for radioisotopes
- SGLs 15260300 and 15270300 are now for stable isotopes
- Split these accounts out ASAP

Accounting Changes (con't)

- Collections will be transferred to sites performing work
 - ORNL will still make all collections
 - Will have new transfer subaccounts to transfer collections
 - Will result in costs and revenues being report by the same reporting entity

Isotope Accounting Guide

- Isotope Accounting Guide to be issued soon
- Guide will contain SGL entries for all types of isotope entries and responsible organization

Isotope Summary

- Separate Radioisotopes and Stable Isotopes now using new SGL accounts
- Watch for other changes in Isotope Accounting Guide
- Questions or Concerns contact
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